*Managing for the Master—Till He Comes*

*Offerings for Jesus*

Lesson #4 for January 28, 2023

Scriptures: 2 Corinthians 9:6-7; Deuteronomy 16:17; 1 Chronicles 16:29; Psalm 116:12-18; Mark 12:41-44; 14:3-9.

1. Many people think that the returning of the tithes was the only financial obligation of the ancient Israelites. That was definitely not true. They were expected to give sin offerings as well as thank offerings for the blessings of health, prosperity, and the sustaining power of God. They were also expected to give offerings to support the poor and for the building of and maintenance of the house of worship. It is estimated that giving by the ancient Israelites was up to 25% of their income.
2. Each one was expected to give in proportion to how much God had blessed him/her.

[From the writings of Ellen G. White=EGW:] The Lord does not need our offerings. We cannot enrich him by our gifts. Says the psalmist: “All things come of thee, and of thine own have we given thee.” [1 Chronicles 29:14] Yet God permits us to show our appreciation of his mercies by self-sacrificing efforts to extend the same to others. This is the only way in which it is possible for us to manifest our gratitude and love to God. He has provided no other.—Ellen G. White, *Review and Herald*,\* December 6, 1887, par. 15.†‡ *Counsels on Stewardship*\* 18.3.¶†‡

1. David stated that basic principle thousands of years earlier. He was not allowed to build the temple but was given permission to gather the supplies for building the temple.

1 Chronicles 29:14: But who am I, and what is my people, that we should be able to offer so willingly after this sort? for all things come of thee, and of thine own have we given thee.—*The Holy Bible: King James Version*.\* (2009). (Electronic Edition of the 1900 Authorized Version. 1 Chronicles 29:14). Bellingham, WA: Logos Research Systems, Inc.

1. Money is a big issue. It consumes the time and thoughts of a many people.

[From the Bible study guide=BSG:] Jesus spent more time talking about money and wealth than just about any other subject. One verse in every six in Matthew, Mark, and Luke is about money. The gospel’s good news is that God can deliver us from the misuse and love of money.―*Adult Sabbath School Bible Study Guide*\* for Sunday, January 22.†‡

1. *How much has God done for us? What would be a proportional gift to return to Him?*

Matthew 6:31-34: 31 [Jesus said:] “So do not start worrying: ‘Where will my food come from? or my drink? or my clothes?’ 32(These are the things the pagans are always concerned about.) Your Father in heaven knows that you need all these things. 33Instead, be concerned above everything else with the Kingdom of God and with what he requires of you, and he will provide you with all these other things. 34So do not worry about tomorrow; it will have enough worries of its own. There is no need to add to the troubles each day brings.”—American Bible Society. (1992). *The Holy Bible: The Good News Translation*\* (2nd ed., Matthew 6:31-34). New York: American Bible Society [abbreviated as *Good News Bible*].†‡

Deuteronomy 28:1-14: 1 [Moses told the Israelites:] “If you obey the LORD your God and faithfully keep all his commands that I am giving you today, he will make you greater than any other nation on earth. 2Obey the LORD your God and all these blessings will be yours:

3 “The LORD will bless your towns and your fields.

4 “The LORD will bless you with many children, with abundant crops, and with many cattle and sheep.

5 “The LORD will bless your corn crops and the food you prepare from them.

6 “The LORD will bless everything you do.

7 “The LORD will defeat your enemies when they attack you. They will attack from one direction, but they will run from you in all directions.

8 “The LORD your God will bless your work and fill your barns with corn. He will bless you in the land that he is giving you.

9 “If you obey the LORD your God and do everything he commands, he will make you his own people, as he has promised. 10Then all the peoples on earth will see that the LORD has chosen you to be his own people, and they will be afraid of you. 11The LORD will give you many children, many cattle, and abundant crops in the land that he promised your ancestors to give you. 12He will send rain in season from his rich storehouse in the sky and bless all your work, so that you will lend to many nations, but you will not have to borrow from any. 13The LORD your God will make you the leader among the nations and not a follower; you will always prosper and never fail if you obey faithfully all his commands that I am giving you today. 14But you must never disobey them in any way, or worship and serve other gods.”―*Good News Bible*.\*†‡ [How can one possibly lose?]‡

1. Our offerings are not given in an effort to pay for or buy salvation. They are not for the purpose of appeasing God’s wrath or to gain His favor.

Deuteronomy 16:16-17: 16 “All the men of your nation are to come to worship the LORD three times a year at the one place of worship: at Passover, Harvest Festival, and the Festival of Shelters. Each man is to bring a gift 17as he is able, in proportion to the blessings that the LORD your God has given him.”―*Good News Bible*.\*†

Luke 12:48: [Jesus said:] “For everyone to whom much is given, from him much will be required.”―*New King James Version*.\*‡ [How much is that?]‡

1. Comparing us to the generations that have preceded us, how much have we been given? Are we who live in the more developed nations really the most blessed and privileged generation that has ever lived on this earth?
2. Of course, we could never repay God for what He has done for us. Our gifts returned to God should demonstrate that we have moved from selfishness─which is our natural human condition─to love. We should care about others, and we should care about God’s cause.
3. So, what do your offerings, your tithe-paying, and your attitude as you do those things say about your relationship with God?
4. Look again at Deuteronomy 16:16-17 as in Item #6 above. Each time they went to the temple, they were to take a gift proportional to all the blessings God had given them.
5. It is easy to see why scholars have suggested that the Israelites gave around 25% of their “increase” to the Levites and the temple. That included the tithes, all the sacrifices, and all the other offerings. Giving was clearly a central part of their worship. This is reflected by verses like 1 Chronicles 16:29; Psalm 96:8-9; and Psalm 116:16-18. They were repeatedly instructed to go to the temple and take an offering.
6. *As you return the “mandatory” tithes and the free-will offerings to the church organization, do you feel this is a duty? A privilege? An opportunity? Or, primarily a responsibility?*
7. In addition to paying tithes and giving regular offerings to the church, some Christians like to dedicate a significant gift to a specific project either in one’s own church or somewhere else in the world and, then, see the work being accomplished. That may give one a great feeling of satisfaction.
8. Consider a very important story about Jesus and offerings.

Mark 12:41-44: 41 As Jesus sat near the temple treasury, he watched the people as they dropped in their money. Many rich men dropped in a lot of money; 42then a poor widow came along and dropped in two little copper coins, worth about a penny. 43He called his disciples together and said to them, “I tell you that this poor widow put more in the offering box than all the others. 44For the others put in what they had to spare of their riches; but she, poor as she is, put in all she had—she gave all she had to live on.”―*Good News Bible*.\*

1. *While this is an exemplary story, would God ever expect us to give our last two cents to some project—even if it is important—or as an offering?*

[EGW:] The Saviour called His disciples to Him, and bade them mark the widow’s poverty. Then His words of commendation fell upon her ear: “Of a truth I say unto you, that this poor widow hath cast in more than they all.” Tears of joy filled her eyes as she felt that her act was understood and appreciated. Many would have advised her to keep her pittance for her own use; given into the hands of the well-fed priests, it would be lost sight of among the many costly gifts brought to the treasury. But Jesus understood her motive. She believed the service of the temple to be of God’s appointment, and she was anxious to do her utmost to sustain it. She did what she could, and her act was to be a monument to her memory through all time, and her joy in eternity. Her heart went with her gift; its value was estimated, not by the worth of the coin, but by the love to God and the interest in His work that had prompted the deed.―Ellen G. White, *Desire of Ages*\* 615.1.†‡

[BSG:] In the example of the poor widow *(Mark 12:41*–*44)*, the Word who became flesh took time to sit and observe the givers who preceded her, examining the motives and the amounts deposited in His house for the advancement of His work *(Acts 4:36, 37; Mark 14:3*–*9)*.―*Adult Teachers Sabbath School Bible Study Guide*\* 52.†‡§

[BSG:] Another very significant point is that this is the only gift Jesus ever commended—a gift to a church that was just about to reject Him, a church that greatly deviated from its calling and mission.―*Adult Sabbath School Bible Study Guide*\* for Wednesday, January 25.†‡

1. Another example of generous giving is the story of Cornelius, the Roman centurion from Caesarea.

Acts 10:1-4: 1 There was a man in Caesarea named Cornelius, who was a captain in the Roman regiment called “The Italian Regiment”. [*sic*] 2He was a religious man; he and his whole family worshipped God. He also did much to help the Jewish poor people and was constantly praying to God. 3It was about three o’clock one afternoon when he had a vision, in which he clearly saw an angel of God come in and say to him, “Cornelius!”

4 He stared at the angel in fear and said, “What is it, sir?”

The angel answered, “God is pleased with your prayers and works of charity, and is ready to answer you.”―*Good News Bible*.\*†‡

[BSG:] Apparently, not only are our prayers heard in heaven, but the motive of our gifts also is noted. The passage notes that Cornelius was a generous giver. “ ‘For where your treasure is, there your heart will be also’ ” *(Matt. 6:21, NKJV)*. The heart of Cornelius followed his gifts. He was ready to learn more about Jesus. Prayer and almsgiving are closely linked and demonstrate our love to God and our fellow men—the two great principles of God’s law: “ ‘ “You shall love the Lord your God with all your heart, with all your soul, with all your strength, and with all your mind,” and “your neighbor as yourself” ’ ” *(Luke 10:27, NKJV)*.The first is revealed in prayer, the second in almsgiving.―*Adult Sabbath School Bible Study Guide*\* for Wednesday, January 25.†‡§ [Is that how we glorify God?]‡

Matthew 6:21: “For your heart will always be where your riches are.”―*Good News Bible*.\*†

1. Clearly, Cornelius was moved by the whole story of Jesus, and he was ready to learn more about Him.
2. Most of us have two different portions of our assets that we deal with on a regular basis. A smaller portion is fairly liquid and is used to buy all the regular necessities of daily living and perhaps for paying tithes and giving offerings. The larger set of assets includes vehicles and homes and other major investments. A major gift from this asset class is called a “big jar” gift.

[BSG:] The differences in the percentages of liquid and nonliquid assets can be illustrated by putting 1,000 pennies in two different glass jars, with 10 pennies representing each percentage point. So, you would have 90 pennies in a small jar representing the 9 percent liquid assets and 910 pennies in a large quart-size jar representing the 91 percent of nonliquid assets.―*Adult Sabbath School Bible Study Guide*\* for Thursday, January 26.‡

1. A person who made an astonishing “big jar” gift was Mary.

Mark 14:3-9: 3 Jesus was in Bethany at the house of Simon, a man who had suffered from a dreaded skin disease. [He was healed by Jesus.] While Jesus was eating, a woman [Mary] came in with an alabaster jar full of a very expensive perfume made of pure nard. She broke the jar and poured the perfume on Jesus’ head. 4Some of the people there became angry and said to one another, “What was the use of wasting the perfume? 5It could have been sold for more than 300 silver coins and the money given to the poor!” And they criticized her harshly.

6 But Jesus said, “Leave her alone! Why are you bothering her? She has done a fine and beautiful thing for me. 7You will always have poor people with you, and any time you want to, you can help them. But you will not always have me. 8She did what she could; she poured perfume on my body to prepare it ahead of time for burial. 9Now, I assure you that wherever the gospel is preached all over the world, what she has done will be told in memory of her.”―*Good News Bible*.\*†‡ [They planned to crown Him king!]‡

1. Thus, Mary became the only one of His close followers who managed to anoint His body for burial either before the burial or at the time of His burial!

John 12:2-8: 2They prepared a dinner for him there, which Martha helped to serve; Lazarus [who had been raised from the dead] was one of those who were sitting at the table with Jesus. 3Then Mary took half a litre of a very expensive perfume made of pure nard, poured it on Jesus’ feet, [vs. poured it on his head as recounted in Mark 14:3] and wiped them with her hair. The sweet smell of the perfume filled the whole house. 4One of Jesus’ disciples, Judas Iscariot—the one who was going to betray him—said, 5 “Why wasn’t this perfume sold for 300 silver coins and the money given to the poor?” 6He said this, not because he cared about the poor, but because he was a thief. He carried the money bag and would help himself from it.

7 But Jesus said, “Leave her alone! Let her keep what she has for the day of my burial. 8You will always have poor people with you, but you will not always have me.”―*Good News Bible*.\*†‡

1. Martha was a consummate hostess, and she was probably asked to be hostess at uncle Simon’s feast to celebrate his healing from leprosy by Jesus and the resurrection of Lazarus who sat next to Jesus. What is so amazing in that story is the fact that Mary was Simon’s niece, and Simon had led Mary into sin. Mary’s life of sin probably began with that incest which led her all the way to demon possession. (See *The Desire of Ages* 558.4-563.0.) However, there is more to this story. It is doubtful that Mary was even invited to the feast, given her history with Simon.

[EGW:] Christ might have extinguished every spark of hope in Mary’s soul, but He did not. The Heart-searcher read the motives that led to her actions, and He also saw the spirit that prompted Simon’s words. “Seest thou this woman?” He said to him; she is a sinner; “I say unto thee, Her sins, which are many, are forgiven; for she loved much; but to whom little is forgiven, the same loveth little. And He said unto her, Thy sins are forgiven.”

Those present, thinking of Lazarus, who had been raised from the dead by Christ, and who was at this time a guest in his uncle’s house, began to question, saying, “Who is this that forgiveth sins also?” But Christ continued, “Thy faith hath saved thee; go in peace.”—Ellen G. White, *Signs of the Times*,\* May 9, 1900, par. 14-15.†‡ *Daughters of God*\* 239.3-4.¶†‡

1. We cannot pass over this story without reading a comment from Luke.

Luke 8:1-3: Some time later Jesus travelled through towns and villages, preaching the Good News about the Kingdom of God. The twelve disciples went with him, 2and so did some women who had been healed of evil spirits and diseases: Mary (who was called Magdalene), from whom seven demons had been driven out; 3Joanna, whose husband Chuza was an officer in Herod’s court; and Susanna, and many other women who used their own resources to help Jesus and his disciples.―*Good News Bible*.\*†

[BSG:] Mary’s gift was worth 300 denarii [silver coins]—a full year’s wages. It was, most likely, a “big jar” gift. Following this incident, Judas betrayed Jesus for a little more than one third [*sic*] [actually, one-tenth] of that amount—a “little jar” gift, 30 pieces of silver *(Matt. 26:15)*.It takes real love and commitment to make big jar gifts—from our investments. But when we get greedy, like Judas, we can sell our souls for next to nothing.―*Adult Sabbath School Bible Study Guide*\* for Thursday, January 26.‡ [Think of all the people who were there!]‡

Matthew 26:15: [Judas] asked, “What will you give me if I betray Jesus to you?” They counted out thirty silver coins and gave them to him. 16From then on Judas was looking for a good chance to hand Jesus over to them.―*Good News Bible*.\*†‡

1. The apostle Barnabas is mentioned 20 times in the New Testament. Most of those mentions are because of his work with Paul. However, before that, we read:

Acts 4:36-37: 36 And so it was that Joseph, a Levite born in Cyprus, whom the apostles called Barnabas (which means “One who Encourages”), 37sold a field he owned, brought the money, and handed it over to the apostles.―*Good News Bible*.\* [In contrast, consider Acts 5, describing Ananias and Sapphira keeping back part of the money they had promised!]‡

1. Such sacrificial giving is important because when one gives such a gift, one’s thoughts and emotions follow that gift. Remember that everything we do, say, and think is recorded in the books of heaven.

[EGW:] I was shown that the recording angel makes a faithful record of every offering dedicated to God and put into the treasury, and also of the final result of the means thus bestowed. The eye of God takes cognizance of every farthing devoted to His cause, and of the willingness or reluctance of the giver. The motive in giving is also chronicled. Those self-sacrificing, consecrated ones who render back to God the things that are His, as He requires of them, will be rewarded according to their works. Even though the means thus consecrated be misapplied, so that it does not accomplish the object which the donor had in view—the glory of God and the salvation of souls,—those who made the sacrifice in sincerity of soul, with an eye single to the glory of God, will not lose their reward.—Ellen G. White, *Testimonies for the Church*,\*vol. 2, 518.2.†‡

1. Think of all the people in the world whose main goal seems to be to earn more money.

[BSG:] A well-known magazine in the United States told about young professionals on Wall Street who were making so much money and yet were so miserable, so empty, so full of angst and worry. One of them, a portfolio manager, said: “What does it matter after I die if I had made an extra one percent gain in my portfolio?”―*Adult Sabbath School Bible Study Guide*\* for Friday, January 27.‡

[BSG:] In the Scriptures, offerings must be given according to the blessing received and not merely based on a random percentage, disconnected from the giver’s prosperity *(Deut. 16:17, Luke 12:48)*. Additionally, in Old Testament times, though they were voluntary, offerings also were essential in large worship feasts where the worshiper was not allowed to come before the Lord empty-handed *(Deut. 16:16)*.―*Adult Teachers Sabbath School Bible Study Guide*\* 52.†‡§

1. *Are tithes mandatory because God says so? Or, only because they are needed for the support of the ministry? Or, do we need to give them for our own spiritual growth? Or, for all of those reasons?*
2. As we have already stated, the commitment to donate the necessary funds for tithe and offerings is an important part of our worship of God.

[BSG:] Like prayer, offerings are commitments of faith *(Acts 10:4)*. In the Old Testament, there were mandatory worship offerings, such as the atonement offerings and temple tax *(Leviticus 1*–*5; Exod. 30:13, 14)*.There also were freewill offerings, the value and type of which were not prescribed *(Exod. 25:1*–*5)*. But the Scriptures show that both prescribed and mandatory offerings, as well as freewill offerings, were essential in worship. However, although spontaneous, the offering, like any spiritual act, can become tainted by hidden selfish desires. For God to be pleased, the offering must be generous. The willingness of the giver also must be complemented by the joy of giving, which is the fruit of the Holy Spirit *(2 Cor. 9:6, 7; Gal. 5:22)*.―*Adult Teachers Sabbath School Bible Study Guide*\* 52.†‡§

1. A careful survey of Leviticus 1-7 make it clear that the children of Israel were expected to make many sacrificial offerings in addition to their tithes and their support of the temple.
2. There is considerable discussion about the use of the term *freewill* or *voluntary* regarding offerings in the Bible.

[BSG:] In general, the Bible uses the word “freewill” for offerings given in a spontaneous sense *(Exod. 25:1, 2; 2 Cor. 8:3)*. In terms of worship, spontaneous—or freewill—doesn’t necessarily mean optional. Before sin, duty and obedience were performed with a spirit of joy and willing love. Sin broke the unity between duty and a willing spirit. But, in the Holy Spirit, duty and willingness are restored and reside in perfect unity once more.

*Voluntary* means to do something of one’s own freewill, without being pressured or compelled by someone else to do it. In general, the Bible tells us that voluntary offerings in worship, proportional to the blessings or possessions received, were essential for worship. Thus, because of their essential nature, voluntary offerings were not optional—except if the person made the decision not to serve the Lord.―*Adult Teachers Sabbath School Bible Study Guide*\* 53.†‡§

1. There were some occasions in the Bible when groups of people gave very generously. One of those was the building of the tabernacle at the foot of Mount Sinai. (Exodus 35:20-29; 36:2-7) Another was the experience we talked about last week with King Hezekiah.
2. Are some offerings optional?

[BSG:] On the other hand, the word “optional” generally means something elective, something that you are free to do or not to do. In the context of worship, vows were an example of optional acts. But offerings were part of the atonement, forgiveness, gratitude, and dedicatory aspects of worship. Spontaneous, offerings, therefore, cannot be optional in worship. Thus, “freewill” offerings refer to offerings that originate from a heart that is filled with love and joy in obeying the Lord and in giving Him the most and best of what one possesses.―*Adult Teachers Sabbath School Bible Study Guide*\* 53.†‡

1. Remember that one was not really allowed to attend the festivals at the temple without bringing an offering. And that offering was to be in proportion to how God had blessed him or her. (Deuteronomy 16:10,16-17) Notice these major points in our discussion:
* Serving the Messiah is a voluntary act. However, if we desire to be real Christians, that process includes freewill and voluntary offerings.
* The ancient Jews were expected also to give feast offerings as well as gratitude and atonement offerings. These are spelled out in considerable detail in Leviticus 1-7.
* Tithing, on the other hand, is mandatory. (Malachi 3:8-10) Therefore, failing to give offerings and tithes is to rob the Lord. (Malachi 3:8-10)

[EGW:] He has specified tithes and offerings as the measure of our obligation.—Ellen G. White, *Counsels on Stewardship*\* 80.3-81.0.†‡

1. The tithes from the various tribes of the Jews went to the Levites. The Levites, in turn, were expected to pay their tithes to the priests. The priests, in turn, were expected to pay their tithes to the high priest’s family.

Numbers 18:25-28: 25The LORD commanded Moses 26to say to the Levites: “When you receive from the Israelites the tithe that the LORD gives you as your possession, you must present a tenth of it as a special contribution to the LORD…. 28In this way you also will present the special contribution that belongs to the LORD from all the tithes which you receive from the Israelites. You are to give this special contribution for the LORD to Aaron the priest.”―*Good News Bible*.\*†

1. The mandatory temple tax was also called an offering.

Exodus 30:13-14: 13 “Everyone included in the census must pay the required amount of money, weighed according to the official standard. Everyone must pay this as an offering to me. 14Everyone being counted in the census, that is, every man twenty years old or older, is to pay me this amount.”―*Good News Bible*.\*

[BSG:] Prescribed or freewill offerings are denoted in the Bible by the use of certain terms: “bring” the tithe *(Mal. 3:10)*, “give” the temple tax *(Exod. 29:28)*, and “bring me” an offering *(Exod. 25:2)*. These expressions make it clear that the instructions from God must be obeyed. As such, in all the stages of the history of God’s people, offerings were a duty to be performed with a willing heart.―*Adult Teachers Sabbath School Bible Study Guide*\* 54.‡§

1. *Does it seem contradictory to suggest that the offerings are/were “voluntary” or “freewill” while, at the same time, some of them are/were called “mandatory”?*

[BSG:] We find here in these verses the utterance of a divine command and the necessity of a willing heart. If the command is obeyed without a willing heart, the offering is not acceptable *(2 Cor. 9:6, 7)*. Furthermore, if the giver has a willing heart, but his or her willingness is not out of love *(1 Cor. 13:1-3)* and with joy *(2 Cor. 9:7)*, nothing will be gained *(1 Cor. 13:3)*.―*Adult Teachers Sabbath School Bible Study Guide*\* 54.†‡§

1. Notice how some of the Bible writers dealt with this issue.

[BSG:] David’s appeal to build Solomon’s temple illustrates well the importance of internal motivation: “Who then is willing to consecrate his service this day unto the Lord?” *(1 Chron. 29:5)*. As a result, the “people *rejoiced*, for that day they *offered* willingly, because with *perfect heart* they offered willingly to the Lord” *(1 Chron. 29:9, emphasis supplied)*.Here are the same principles pointed out by Paul: “Every man according as he purposeth in his *heart*, so let him *give*; not grudgingly, or of necessity: for God loveth a *cheerful* giver” *(2 Cor. 9:7, emphasis supplied)*.―*Adult Teachers Sabbath School Bible Study Guide*\*55.†‡§

1. We have focused on three fairly major contributions given in New Testament times: 1) the offering of the poor widow in the temple observed by Jesus (Mark 12:41-44); 2) the centurion’s generosity (Acts 10:4); and 3) the gift of Barnabas (Acts 4:36-37).
2. It is very easy for selfish human beings to use the expression *freewill* or *voluntary* offering as an excuse for giving only small amounts.
3. *The real question is: Who is in charge in our hearts? The King of our lives?*

[EGW:] God desires from all His creatures the service of love—service that springs from an appreciation of His character. He takes no pleasure in a forced obedience; and to all He grants freedom of will, that they may render Him voluntary service.—Ellen G. White, *Patriarchs and Prophets*\* 34.3.‡

[EGW:] It is no part of Christ’s mission to compel men to receive Him. It is Satan, and men actuated by his spirit, that seek to compel the conscience. Under a pretense of zeal for righteousness, men who are confederate with evil angels bring suffering upon their fellow men, in order to convert them to their ideas of religion; but Christ is ever showing mercy, ever seeking to win by the revealing of His love. He can admit no rival in the soul, nor accept of partial service; but He desires only voluntary service, the willing surrender of the heart under the constraint of love. There can be no more conclusive evidence that we possess the spirit of Satan than the disposition to hurt and destroy those who do not appreciate our work, or who act contrary to our ideas.—Ellen G. White, *The Desire of Ages*\* 487.3.†‡

1. What is meant by “voluntary service … under the constraint of love” in the paragraph above from Ellen White?
2. Paul said that Christ’s love left him no choice except to do what he did, all the way to His sacrificing of His life. How much are we willing to give in proportion to our blessings?

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